

217.39 Persecuted victims of World War II — reparations — heirs.

Notwithstanding any other law of this state, payments paid to and income from lost property of a victim of persecution for racial, ethnic, or religious reasons by Nazi Germany or any other Axis regime or as an heir of such victim which is exempt from state income tax as provided in [section 422.7, subsection 35](#), shall not be considered as income or an asset for determining the eligibility for state or local government benefit or entitlement programs. The proceeds are not subject to recoupment for the receipt of governmental benefits or entitlements, and liens, except liens for child support, are not enforceable against these sums for any reason.

[2000 Acts, ch 1103, §1, 3](#)

For future amendment to this section, effective on or after January 1, 2023, contingent upon meeting certain net general fund revenue criteria, see 2018 Acts, ch 1161, §100, 133, 134